

LIQ03

Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



AA5ARNLC

A18

26/05/2021

#167

COMPANIES HOUSE

1 Company details

Company number 0 3 4 9 3 9 0 5

Company name in full Anthony Neil Associates Limited

→ Filling in this form
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Alan J

Surname Clark

3 Liquidator's address

Building name/number Recovery House

Street 15-17 Roebuck Road

Post town Hainault Business Park

County/Region Ilford, Essex

Postcode I G 6 3 T U

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 0	^d 2	^m 0	^m 4	^y 2	^y 0	^y 2	^y 0
To date	^d 0	^d 1	^m 0	^m 4	^y 2	^y 0	^y 2	^y 1

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X *Alh Clark*

X

Signature date

^d 2	^d 4	^m 0	^m 5	^y 2	^y 0	^y 2	^y 1
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Anthony Neil Associates Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 02/04/2020 To 01/04/2021 £	From 02/04/2020 To 01/04/2021 £
	SECURED ASSETS	
	Goodwill	1,000.00
		1,000.00
	ASSET REALISATIONS	
200.00	Cash at Bank	2.66
	Commerical Records & Databases	1,066.67
	Domain	2,000.00
100.00	Fixtures, Furniture & Equipment	100.00
	Retention Refund	95.00
		3,264.33
	COST OF REALISATIONS	
	Bank Charges	10.35
	Office Holders Expenses	79.17
		(89.52)
	PREFERENTIAL CREDITORS	
(906.57)	DE Arrears & Holiday Pay	NIL
(560.64)	Employee Arrears/Hol Pay	NIL
		NIL
	UNSECURED CREDITORS	
(15,980.88)	Department of Employment	NIL
(391.00)	Directors	NIL
(13,456.35)	Employees [2]	NIL
(8,139.00)	HMRC - Corp Tax	NIL
(15,944.00)	HMRC - PAYE/NIC	NIL
(7,695.00)	HMRC - VAT	NIL
(25,023.00)	Trade & Expense Creditors	NIL
		NIL
	DISTRIBUTIONS	
(60.00)	Ordinary Shareholders	NIL
		NIL
(87,856.44)	4,174.81	4,174.81
	REPRESENTED BY	
	Fixed Current A/c - Interest Bearing	4,992.31
	Vat Payable	(833.33)
	Vat Receivable	15.83
		4,174.81

Alan Clark

Alan J Clark
Liquidator

ANNUAL PROGRESS REPORT

Anthony Neil Associates Limited - IN CREDITORS' VOLUNTARY LIQUIDATION

Content

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Ethics
- Fees and Expenses
- Creditors' Rights
- EU Regulations
- Conclusion

Appendices

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the period 2 April 2020 to 1 April 2021
- Appendix III - Detailed list of work undertaken in the period
- Appendix IV - Time cost information for period 2 April 2020 to 1 April 2021
- Appendix V – Notice of Decision Procedure by Correspondence

EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

Asset	Estimated to realise per Statement of Affairs £	Realisations to date £	Anticipated future realisations £	Total anticipated realisations £
Fixture & Fittings	100.00	100.00	-	100.00
Cash at Bank	200.00	2.66	-	2.66
Goodwill	-	1,000.00	-	1,000.00
Commercial records & Databases	-	1,066.67	-	1,066.67
Domain	-	2,000.00	-	2,000.00
Retention Refund	-	95.00	-	95.00
Total	300.00	4,264.33	-	4,264.33

Expenses

Expense	Amount per fees and expenses estimates £	Expense incurred to date £	Anticipated further expense to closure £	Total anticipated expense £
Liquidator pre-appt fee	-	6,000.00	-	6,000.00
Liquidator fee	-	7,360.50	2,000.00	9,360.50
Liquidator Expenses	-	79.17	-	79.17
Bank Charges	-	10.35	40.00	50.35
Total	-	13,450.02	2,040.00	15,490.02

Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	N/A	N/A
Preferential creditors	Nil	Nil
Unsecured creditors	Nil	Nil

Summary of key issues outstanding:

- Fee approval.

Closure

Based on current information, it is anticipated that the liquidation will be concluded within the next 6 months.

ADMINISTRATION AND PLANNING

Statutory information

Statutory information may be found at Appendix I.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix III.

The Liquidator has met his statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- The report on the creditors' S100 decision.
- This progress report.

During the Review Period, the following material tasks in this category were carried out:

- Case reviews.

ENQUIRIES AND INVESTIGATIONS

During the Review Period, the Liquidator carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the director by means of questionnaires; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The directors provided the books and records and a completed questionnaire as well as a Statement of Affairs.

This initial assessment has been completed and the Liquidator did not identify any further assets or actions which might lead to a recovery for creditors.

REALISATION OF ASSETS

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III.

In accordance with the Statement of Affairs the only realisable assets were cash at bank with an estimated to realise value of £200 and fixture & fittings with an estimated to realise value of £100.

In respect of the cash at bank the sum of £2.66 has been received representing the credit balance held on the Company's pre-appointment bank account.

A sale of the Company's assets was agreed in the sum of £4,166.67 plus VAT on 28 April 2020 to ANA Recruitment Limited.

Please be advised that the director of ANA Recruitment Limited was a shareholder of this Company and therefore connected.

This has been received in full.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in the list at Appendix III. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Secured creditors

The Company has not granted any charges over its assets.

Preferential creditors

2 employees were made redundant on 2 April 2020. The relevant information for employees to submit claims has been made to the Redundancy Payments Office and information and help has been given to employees to enable them to submit their claims online.

Unsecured creditors

HMRC was shown to be owed £15,944 in respect of PAYE/NIC, £8,139 in respect of Corporation Tax and £7,695 in respect of VAT. No final claim has been received from HMRC.

The trade and expense creditors as per the statement of affairs totalled £25,023. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

Dividend prospects

It is unlikely there will be sufficient funds after costs to enable a dividend to any class of creditor.

ETHICS

Please also be advised that Liquidator is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

General ethical considerations

Prior to the Liquidator's appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the management of the insolvency appointment over the Review Period.

FEES AND EXPENSES

Pre-Appointment Costs

A fixed fee of £6,000 plus VAT was agreed by the director for the winding-up resolution. This fee remains unpaid.

I am seeking creditors consent to draw my pre-appointment fee from future realisations, see attached Appendix V.

I consider this a fair and reasonable fee for my firms pre appointment work. The fee sought is a standard fee within the insolvency industry and is comparable with that charged by other firms of insolvency practitioners.

The Liquidator's fees

The time costs for the period 2 April 2020 to 1 April 2021 total £7,360.50, representing 31 hours at an average hourly rate of £237.44. The time costs for the period are detailed at Appendix IV.

I am seeking creditors consent to my fees on a fixed fee basis and attach a Notice of Decision by Correspondence asking creditors to approve the following resolution:

"That the Liquidator's fees are approved on a fixed fee basis of £5,000 plus VAT for him and his staff in dealing with the matters relating to the Liquidation".

The approval sought in respect of my post appointment fees is less than the time costs incurred to date. I therefore believe that the fees approval sought is both fair and reasonable.

Details on how to vote and the deadline for voting is detailed in my covering letter.

Disbursements

The category 1 disbursements paid for in the period 2 April 2020 to 1 April 2021 total £79.17 and represent the simple reimbursement of actual out of pocket payments made in relation to the assignment.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/> A copy of 'A Creditors' Guide to Fees' may be found at https://the2020software.com/carterclark/wp-content/uploads/2020/04/guide_to_liquidators_fees_-_april_2017.pdf The firm's policy on fees may be found at <https://www.carterclark.co.uk/wp-content/uploads/2020/04/carter-clark-fees-policy.pdf> A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

CREDITORS' RIGHTS

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

During the course of an insolvency assignment it is inevitable that we will potentially utilise your personal data in complying with our contractual and legal obligations. The processing of

personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679, as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. In this clause, we refer to these laws as "Data Protection Law". In providing our services, we act as an independent controller and are, therefore, responsible for complying with Data Protection Law in respect of any personal data we process in providing our services to the Company. Our privacy statement, can be accessed at www.carterclark.co.uk, explains how we process personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law. Our data protection policy is available at <https://www.carterclark.co.uk/privacy-cookie-policy/>.

To comply with the Provision of Services Regulations, some general information about Carter Clark can be found at <https://www.carterclark.co.uk/corporate-information/>.

EU REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

The Company's centre of main interest was in the UK as their registered office address was Five Ways, 57-59 Hatfield Road, Potters Bar, EN6 1HS and their trading address was Harlow Enterprise Hub, Kao Hockham Building, Edinburgh Way, Harlow, Essex CM20 2NQ and therefore it is considered that the EU Regulations apply. These proceedings are main proceedings as defined in the EU Regulation.

CONCLUSION

The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- Obtaining fee approval.

If you require any further information, please contact this office.



Signed _____
Alan J Clark
Liquidator
24 May 2021

Appendix I

Statutory Information

Company Name	Anthony Neil Associates Limited
Former Trading Name	N/A
Company Number	03493905
Registered Office	Recovery House, Hainault Business Park, 15-17 Roebuck Road, Ilford, Essex, IG6 3TU
Former Registered Office	Five Ways, 57-59 Hatfield Road, Potters Bar, EN6 1HS
Office holder	Alan J Clark
Office holder's address	Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU
Date of appointment	2 April 2020

Appendix II

Receipts and Payments account

Anthony Neil Associates Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 02/04/2020 To 01/04/2021 £	From 02/04/2020 To 01/04/2021 £
	SECURED ASSETS	
	Goodwill	1,000.00
		<u>1,000.00</u>
	ASSET REALISATIONS	
200.00	Cash at Bank	2.66
	Commerical Records & Databases	1,066.67
	Domain	2,000.00
100.00	Fixtures, Furniture & Equipment	100.00
	Retention Refund	95.00
		<u>3,264.33</u>
	COST OF REALISATIONS	
	Bank Charges	10.35
	Office Holders Expenses	79.17
		<u>(89.52)</u>
	PREFERENTIAL CREDITORS	
(906.57)	DE Arrears & Holiday Pay	NIL
(560.64)	Employee Arrears/Hol Pay	NIL
		<u>NIL</u>
	UNSECURED CREDITORS	
(15,980.88)	Department of Employment	NIL
(391.00)	Directors	NIL
(13,456.35)	Employees [2]	NIL
(8,139.00)	HMRC - Corp Tax	NIL
(15,944.00)	HMRC - PAYE/NIC	NIL
(7,695.00)	HMRC - VAT	NIL
(25,023.00)	Trade & Expense Creditors	NIL
		<u>NIL</u>
	DISTRIBUTIONS	
(60.00)	Ordinary Shareholders	NIL
		<u>NIL</u>
(87,856.44)		<u>4,174.81</u>
	REPRESENTED BY	
	Fixed Current A/c - Interest Bearing	4,992.31
	Vat Payable	(833.33)
	Vat Receivable	15.83
		<u>4,174.81</u>

Alan J Clark
Liquidator

Appendix III

Detailed list of work undertaken for Anthony Neil Associates Limited in Creditors' Voluntary Liquidation for the review period

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Pension scheme	Identifying whether there is a pension scheme
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation and general reports to creditors Disclosure of sales to connected parties
Creditors' decisions	Preparation of decision procedure notices, proxies/voting forms and advertisements Notice of decision procedure to all known creditors
Investigations	
SIP 2 Review	Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement

General Description	Includes
	Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary information if required Assisting the Insolvency Service with its investigations
Realisation of Assets	
Sale of Assets	Instructing and liaising with interested party Preparing a sale agreement and invoice
Creditors and Distributions	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO Corresponding with the PPF and the Pensions Regulator
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend Corresponding with RPO regarding POD when not related to a dividend

Appendix IV

Time cost information

Time Entry - SIP9 Time & Cost Summary

ANA2020 - Anthony Neil Associates Limited
All Post Appointment Project Codes
From: 02/04/2020 To: 01/04/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.40	1.80	8.70	0.00	10.90	2,319.00	212.75
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.50	2.40	0.00	2.90	611.50	210.86
Investigations	0.40	2.40	7.40	0.00	10.20	2,410.50	236.32
Realisation of Assets	1.10	3.10	2.80	0.00	7.00	2,019.50	288.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	1.90	7.80	21.30	0.00	31.00	7,360.50	237.44
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Appendix V

Notice of Decision Procedure by Correspondence

NOTICE OF DECISION PROCEDURE BY CORRESPONDENCE

Company Name: Anthony Neil Associates Limited (In Liquidation) ("the Company")
Company Number: 03493905

This Notice is given under Rule 15.8 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Alan J Clark, of Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU (telephone number 020 8559 5087), by the creditors.

Creditors are invited to vote by correspondence on the following:

1. That a liquidation committee be established if sufficient nominations by 14 June 2021 are received and those nominated are willing to be members of a Committee.
2. That the fees of Carter Clark for pre-appointment work be fixed in the sum of £6,000 plus VAT
3. That the Liquidator's fees be fixed in the sum of £5,000 plus VAT
4. That the Liquidator be authorised to recover all Category 2 disbursements, calculated on the bases detailed in Carter Clark's Summary.
- 5.

Also provided is a voting form on which creditors may signify their decisions on the above matters. All voting forms, together with a proof of debt if one has not already been submitted, must be completed and returned to the Liquidator by one of the methods set out below:

By post to: Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU

By email to: julie.jackson@carterclark.co.uk

Please note that, if you are sending votes by post, you must ensure that you have allowed sufficient time for the forms to be delivered to the address above by the time set out below. Unless the contrary is shown, an email is treated as delivered at 9am on the next business day after it was sent.

All voting forms and proofs of debt must be delivered by 23.59 on the Decision Date, 14 June 2021.

If the Liquidator has not received a proof of debt by the time specified above (whether submitted previously or as a result of this Notice), that creditor's vote will be disregarded. Any creditor whose debt is treated as a small debt in accordance with Rule 14.31(1) of the Rules must still deliver a proof if the creditor wishes to vote. A creditor who has opted out from receiving notices may nevertheless vote if the creditor also provides a proof by the time specified above.

Creditors who meet one or more of the statutory thresholds listed below may, within 5 business days from the date of the delivery of this Notice, require a physical meeting to be held to consider the matter.

Statutory thresholds to request a meeting: 10% in value of the creditors
10% in number of the creditors
10 creditors

A creditor may appeal a decision by application to the court in accordance with Rule 15.35 of the Rules. Any such appeal must be made not later than 21 days after the Decision Date.

Signed: Alan J Clark

Dated: 24 May 2021

Alan J Clark
Liquidator

VOTE BY CORRESPONDENCE

Anthony Neil Associates Limited (in Liquidation)

Name of Creditor:

Address:

Decisions:

1	That a liquidation committee be established if sufficient nominations by 14 June 2021 are received and those nominated are willing to be members of a Committee.	*For / Against
2	That the fees of Carter Clark for pre-appointment work be fixed in the sum of £6,000 plus VAT	*For / Against
3	That the Liquidator's fees be fixed in the sum of £5,000 plus VAT	*For / Against
4	That the Liquidator be authorised to recover all Category 2 disbursements, calculated on the bases detailed in Carter Clark's Summary.	*For / Against

*** Please delete as applicable to indicate your voting instructions**

Signed: _____ Dated: _____

Name in capitals: _____

Position with, or relationship to, creditor or other authority for signature:

Are you the sole member/shareholder of the creditor (where it is a company)? Yes / No

NOTE: Once a vote has been cast, it cannot be changed.

Please complete this form and return it, along with a completed proof of debt if you have not submitted one previously, so that it is delivered by 23.59 on 14 June 2021, by:

Post: Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU

Email: please scan in a signed copy of this form and attach it as a pdf to julie.jackson@carterclark.co.uk

NOTICE OF INVITATION TO FORM A LIQUIDATION COMMITTEE

Company Name: Anthony Neil Associates Limited ("the Company") In Liquidation
Company Number: 03493905

This Notice is given under Rule 6.19 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Alan J Clark, of Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU (telephone number 020 8559 5087), who was appointed by the creditors.

Creditors are invited to nominate creditors (which may include themselves) by completing the section below and returning this Notice to the Liquidator by one of the following methods:

By post to: Carter Clark, Recovery House, 15-17 Roebuck Road, Hainault Business Park, Ilford, Essex, IG6 3TU

By email to: julie.jackson@carterclark.co.uk

Please note that, if you are sending nominations by post, you must ensure that you have allowed sufficient time for the Notice to be delivered to the address above by the time set out below. Unless the contrary is shown, an email is treated as delivered at 9am on the next business day after it was sent.

All nominations must be delivered by: 23.59 on 14 June 2021

Nominations can only be accepted if the convener is satisfied as to the nominated creditor's eligibility under Rule 17.4 of the Rules.

For further information on the role of Liquidation Committees, go to:
<http://thecompliancealliance.co.uk/cqlc.pdf>



Signed: _____ Dated: 24 May 2021

Alan J Clark
Liquidator

Anthony Neil Associates Limited ("the Company") In Liquidation

NOMINATIONS FOR MEMBERS OF A LIQUIDATION COMMITTEE

On behalf of (name of Creditor):

at (address of Creditor):

I nominate the following creditor(s) to be member(s) of a Liquidation Committee (provide name(s) and address(es)):

1. _____

2. _____

3. _____

Signed:

Dated:

Name in capitals:

Position with, or relationship to, Creditor or other authority for signature:

Are you the sole member/shareholder of the Creditor (where it is a company)?

Yes / No

PROOF OF DEBT
under rule 14.4 The Insolvency (England and Wales) Rules 2016

Anthony Neil Associates Limited - In Creditors' Voluntary Liquidation

Date of liquidation: 2 April 2020

1	Name of creditor:	
2	Address of creditor:	
3	<p>Claim, including VAT, as at date of Liquidation:</p> <p>Less: any payments made after that date in relation to the claim; any deduction for discounts (except a discount for immediate or early settlement) which would have been available but for the insolvency proceedings; and any adjustment as a result of set-off</p> <p>Total claim, including VAT</p>	<p>£</p> <p>£</p> <p>£</p>
4	The amount of any uncapitalised interest that is include in the claim, if any.	£
5	Particulars of how and when the debt was incurred	
6	<p>Please provide details of any documents by which debt can be substantiated:</p> <p><i>(Notes - copies need not be supplied unless specifically requested by the office holder)</i></p>	
7	Particulars and value of any security held and the date it was given:	
8	<p>Signature of creditor or authorised person:</p> <p>NAME, IN BLOCK LETTERS:</p> <p>Creditor's reference:</p>	
9	<p>Position or relationship with creditor:</p> <p><i>(eg, director, accountant, credit controller etc)</i></p>	

Guidance notes re preferential debts:

For claims arising in insolvencies commencing on or after 15 September 2003 the categories of preferential debts under section 386(1) of the Insolvency Act 1986, are as follows:

- (a) pension scheme contributions;
- (b) remuneration etc of employees;
- (c) levies on coal and steel production.

VAT bad debt relief

The provisions of the Finance Act 1990, came into effect on 26 July 1990, and introduced changes in the way that VAT on bad debts is recovered.

Your claim overleaf must be quoted inclusive of VAT. You may claim relief on your VAT return when the debt is at least six months old and has been written off. This system can also be applied to debts for any supplies made between 1 April 1989, and 25 July 1990, and such debts must be claimed gross overleaf. Any dividend you receive in respect of this claim will include payment in respect of the VAT element of your debt and you will be responsible for declaring such VAT to HM Customs & Excise.